

# Senate Amendment 3217

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1 1 Amend Senate File 466 as follows:  
1 2 #1. Page 9, by inserting before line 13 the  
1 3 following:  
1 4 <DIVISION \_\_\_\_  
1 5 TEACHER EXPENSES  
1 6 Sec. \_\_\_\_ Section 422.7, Code 2009, is amended by  
1 7 adding the following new subsection:  
1 8 NEW SUBSECTION. 54. A taxpayer is allowed to take  
1 9 the deduction for certain expenses of elementary and  
1 10 secondary school teachers allowed under section  
1 11 62(a)(2)(D) of the Internal Revenue Code, as amended  
1 12 by the federal Emergency Economic Stabilization Act of  
1 13 2008, Pub. L. No. 110=343, in computing net income for  
1 14 state tax purposes.  
1 15 Sec. \_\_\_\_ EFFECTIVE AND RETROACTIVE APPLICABILITY  
1 16 DATE PROVISIONS. This division of this Act, being  
1 17 deemed of immediate importance, takes effect upon  
1 18 enactment and applies retroactively to January 1,  
1 19 2008, for tax years beginning on or after that date.>  
1 20 #2. By renumbering as necessary.  
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1 24 RANDY FEENSTRA  
1 25 SF 466.703 83  
1 26 tw/sc/23259  
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